



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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WENDY L. WATANABE  
AUDITOR-CONTROLLER

May 16, 2013

TO: William T Fujioka  
Chief Executive Officer

FROM: Wendy L. Watanabe  
Auditor-Controller

A handwritten signature in blue ink, reading "Wendy L. Watanabe", is written over the printed name and title.

SUBJECT: **FISCAL YEAR 2012-13 THIRD QUARTER REPORT ON AUDIT-RELATED FUNDING TRANSFERRED FROM GENERAL FUND DEPARTMENTS**

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attached is a chart detailing the audits and associated costs by department for the third quarter of this fiscal year.

Please call me if you have any questions, or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:SJL:CYL:EYM:kt

FY 2012-13 Audit Services for NCC GF Depts - Cover Memo - 3rd Qtr

Attachment

c: Audit Committee

**AUDITOR-CONTROLLER**  
**FY 2012-13**  
**Audit Costs for NCC-General Fund Departments**

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Quarter			3rd Qtr. Total	FY 2012-13 Total
			JAN 2013	FEB 2013	MAR 2013		
<b>Animal Care &amp; Control</b>							
Miscellaneous Assistance	1,760.95	567.39	(389.11)	661.26	2,387.78	2,659.93	4,988.27
AC&C Credit Card Procedures Assistance	0.00	6,926.46	415.63			415.63	7,342.09
AC&C Revised Credit Card Internal Control Plan (ICP)	0.00	0.00		427.12	3,969.35	4,396.47	4,396.47
<b>TOTAL</b>	<b>1,760.95</b>	<b>7,493.85</b>	<b>26.52</b>	<b>1,088.38</b>	<b>6,357.13</b>	<b>7,472.03</b>	<b>16,726.83</b>
<b>Chief Executive Office</b>							
Policy Roundtable for Child Care Sunset Review	4,962.27	2,505.71	220.40	220.42		440.82	7,908.80
Labor Management Advisory Committee Sunset Review	1,821.63	3,279.98	389.10			389.10	5,490.71
Quality and Productivity Commission Sunset Review	808.18	0.00				0.00	808.18
CEO Miscellaneous	0.00	1,131.79	778.21	359.18	1,744.07	2,881.46	4,013.25
CEO Risk Management Review	0.00	1,897.26		404.12		404.12	2,301.38
SoCal Gas & SoCal Edison Franchise Ordinance Wording Review	0.00	2,971.95	5,597.44	2,978.83	26.52	8,602.79	11,574.74
CEO Payroll & Personnel Review	0.00	0.00		499.12	357.66	856.78	856.78
CEO Auto & General Liability Management Services Prop A	0.00	0.00		1,083.79	7,115.60	8,199.39	8,199.39
<b>TOTAL</b>	<b>7,592.08</b>	<b>11,786.69</b>	<b>6,985.15</b>	<b>5,545.46</b>	<b>9,243.85</b>	<b>21,774.46</b>	<b>41,153.23</b>
<b>Assessor</b>							
Assessor eCAPS Procurement Internal Control Plan (ICP)	559.09	1,054.76			126.53	126.53	1,740.38
Assessor Secured Property Tax System Review	177,095.06	68,792.19	21,614.13	8,428.78	15,091.17	45,134.08	291,021.33
Assessor Technical Assistance	1,102.92	678.91			514.30	514.30	2,296.13
<b>TOTAL</b>	<b>178,757.07</b>	<b>70,525.86</b>	<b>21,614.13</b>	<b>8,428.78</b>	<b>15,732.00</b>	<b>45,774.91</b>	<b>295,057.84</b>
<b>Agricultural Commissioner/Weights &amp; Measures</b>							
ACWM CALCARDS Internal Control Plan (ICP)	0.00	0.00	2,331.00	1,213.43	2,082.74	5,627.17	5,627.17
ACWM Technical Assistance	0.00	2,780.97	1,892.19	279.56		2,171.75	4,952.72
<b>TOTAL</b>	<b>0.00</b>	<b>2,780.97</b>	<b>4,223.19</b>	<b>1,492.99</b>	<b>2,082.74</b>	<b>7,798.92</b>	<b>10,579.89</b>
<b>Beaches &amp; Harbors</b>							
Beaches & Harbors Technical Assistance	1,446.91	899.33	73.48		1,817.57	1,891.05	4,237.29
<b>TOTAL</b>	<b>1,446.91</b>	<b>899.33</b>	<b>73.48</b>	<b>0.00</b>	<b>1,817.57</b>	<b>1,891.05</b>	<b>4,237.29</b>
<b>Board of Supervisors</b>							
BOS Procurement Review	1,485.30	0.00				0.00	1,485.30
Commission for Children & Families Sunset Review	1,307.78	893.84		273.47	132.61	406.08	2,607.70
Historical Landmarks and Records Commission Sunset Review	2,476.12	2,512.56	1,061.18		318.36	1,379.54	6,368.22
Commission on Insurance Sunset Review	2,404.95	726.52	106.12	1,025.86	842.20	1,974.18	5,105.65
Revolving Fund Review 2010-11	1,943.23	3,560.66				0.00	5,503.89
Third Party Liability Letters 2010-11	367.33	514.34	73.48			73.48	955.15
Sunset Review for Sybil Brand Comm Institutional Inspections	424.49	6,230.13	1,025.54	3,536.40	3,330.25	7,892.19	14,546.81
Sunset Review Miscellaneous	1,381.62	1,572.74	3,550.40	4,317.85	3,857.24	11,725.49	14,679.85
BOS Miscellaneous	983.40	3,889.95			323.77	323.77	5,197.12
Revolving Fund Review 2011-12	0.00	6,809.59		469.38	178.81	648.19	7,457.78
Arts Commission Sunset Review	0.00	7,427.41	3,372.52	178.83	3,040.50	6,591.85	14,019.26
<b>TOTAL</b>	<b>12,774.22</b>	<b>34,137.74</b>	<b>9,189.24</b>	<b>9,801.79</b>	<b>12,023.74</b>	<b>31,014.77</b>	<b>77,926.73</b>
<b>Consumer Affairs</b>							
Consumer Affairs Advisory Commission Sunset Review	0.00	2,556.34	5,153.84	2,991.81	1,691.61	9,837.26	12,393.60
<b>TOTAL</b>	<b>0.00</b>	<b>2,556.34</b>	<b>5,153.84</b>	<b>2,991.81</b>	<b>1,691.61</b>	<b>9,837.26</b>	<b>12,393.60</b>
<b>District Attorney</b>							
District Attorney Budget & Trust Review	132.60	0.00				0.00	132.60
District Attorney Payroll and Personnel Review	1,648.10	3,765.52	231.86	913.47	3,585.26	4,730.59	10,144.21
District Attorney Miscellaneous Assistance	450.83	44.70				0.00	495.53
District Attorney Timekeeping Review	0.00	8,657.55	17,735.27	9,245.22	1,035.57	28,016.06	36,673.61
<b>TOTAL</b>	<b>2,231.53</b>	<b>12,467.77</b>	<b>17,967.13</b>	<b>10,158.69</b>	<b>4,620.83</b>	<b>32,746.65</b>	<b>47,445.95</b>
<b>Chief Information Office</b>							
McAfee Vulnerability Manager Reporting for Audit	0.00	0.00	711.69	284.70	284.68	1,281.07	1,281.07
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>711.69</b>	<b>284.70</b>	<b>284.68</b>	<b>1,281.07</b>	<b>1,281.07</b>
<b>Coroner/Medical Examiner</b>							
Coroner Credit Card Procedures Assistance	2,290.25	4,179.27	518.32	710.15	26.52	1,254.99	7,724.51
Coroner Management Audit Follow-up Review	28,090.10	17,994.78	3,370.86	2,840.40	5,715.57	11,926.83	58,011.71
Coroner Technical Assistance	179.56	2,079.06	518.24	665.18	73.48	1,256.90	3,515.52
<b>TOTAL</b>	<b>30,559.91</b>	<b>24,253.11</b>	<b>4,407.42</b>	<b>4,215.73</b>	<b>5,815.57</b>	<b>14,438.72</b>	<b>69,251.74</b>

**AUDITOR-CONTROLLER**  
**FY 2012-13**  
**Audit Costs for NCC-General Fund Departments**

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Quarter			3rd Qtr. Total	FY 2012-13 Total
			JAN 2013	FEB 2013	MAR 2013		
<b>Probation</b>							
Probation Internal Control Plan (ICP)	1,529.85	7,279.05	3,448.61	282.95	680.82	4,412.38	13,221.28
Probation Commitments, Accruals, and Trust Fund Review	54,980.45	43,933.89	12,985.87	20,140.59	16,472.26	49,598.72	148,513.06
Probation Prop A Clerical Svcs at Area Office Amendment #2	979.12	0.00				0.00	979.12
Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC	60,378.58	3,773.60	4,569.12	985.69	928.48	6,483.29	70,635.47
Probation Miscellaneous Assistance	3,350.47	4,268.33	4,833.91	840.82	393.92	6,068.65	13,687.45
<b>TOTAL</b>	<b>121,218.47</b>	<b>59,254.87</b>	<b>25,837.51</b>	<b>22,250.05</b>	<b>18,475.48</b>	<b>66,563.04</b>	<b>247,036.38</b>
<b>Parks and Recreation</b>							
Parks Commitments, Accruals, and Trust Fund Review	2,814.04	1,877.83	4,733.37	440.82	1,644.88	6,819.07	11,510.94
Board of Governors Arboreta & Botanic Gardens Sunset Review	173.46	0.00				0.00	173.46
Parks eCAPS Procurement Internal Control Plan (ICP)	0.00	0.00	997.89	1,935.55	1,618.18	4,551.62	4,551.62
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	212.16	5,008.99	1,401.57	1,442.46	2,873.18	5,717.21	10,938.36
Parks Technical Assistance	6,672.65	9,692.24	367.38	1,723.01	220.44	2,310.83	18,675.72
Parks Prop A Maintenance Services	0.00	13,671.76	10,490.02	9,972.37	16,342.12	36,804.51	50,476.27
<b>TOTAL</b>	<b>9,872.31</b>	<b>30,250.82</b>	<b>17,990.23</b>	<b>15,514.21</b>	<b>22,698.80</b>	<b>56,203.24</b>	<b>96,326.37</b>
<b>Regional Planning</b>							
RP Commitments, Accruals, and Trust Fund Review	3,117.46	0.00				0.00	3,117.46
RP Coastal Improvement Fund Review	10,553.78	3,089.28	367.33	734.69		1,102.02	14,745.08
RP Miscellaneous Assistance	1,358.82	73.48	1,389.49	967.32	1,961.15	4,317.96	5,750.26
RP POS Credit Card Procedures	0.00	0.00			5,188.07	5,188.07	5,188.07
<b>TOTAL</b>	<b>15,030.06</b>	<b>3,162.76</b>	<b>1,756.82</b>	<b>1,702.01</b>	<b>7,149.22</b>	<b>10,608.05</b>	<b>28,800.87</b>
<b>Registrar-Recorder</b>							
RR/CC Operations Review	3,825.27	0.00			2,240.67	2,240.67	6,065.94
RR/CC Parking Reimbursement	1,425.63	541.37				0.00	1,967.00
RR/CC Miscellaneous Assistance	1,615.70	618.91		235.37	391.73	627.10	2,861.71
RR/CC Truncation Fee Special Fund Review	0.00	0.00			5,465.63	5,465.63	5,465.63
<b>TOTAL</b>	<b>6,866.60</b>	<b>1,160.28</b>	<b>0.00</b>	<b>235.37</b>	<b>8,098.03</b>	<b>8,333.40</b>	<b>16,360.28</b>
<b>Sheriff's</b>							
Sheriff's Department Budget Review	373.41	0.00		1,241.75	346.90	1,588.65	1,962.06
Sheriff's Second Quarter Overtime Monitoring	0.00	0.00			730.42	730.42	730.42
Sheriff's Accounts Receivable Review	5,625.82	0.00				0.00	5,625.82
Sheriff's 3rd Quarter Overtime Monitoring	4,561.77	53.05				0.00	4,614.82
Sheriff's Fixed Assets and Inventory Review	70,579.22	55,289.21	433.45	678.85	2,112.65	3,224.95	129,093.38
Sheriff's Miscellaneous Assistance	1,028.55	1,529.88	541.49	640.83	1,028.49	2,210.81	4,769.24
Sheriff's Bulletproof Vest Sales Review	0.00	5,720.51		946.84		946.84	6,667.35
Sheriff's Billing Rates Board Inquiry	0.00	0.00		6,315.34		6,315.34	6,315.34
Sheriff's FY 2013-14 LECC Billing Rates Review	0.00	0.00			16,806.08	16,806.08	16,806.08
<b>TOTAL</b>	<b>82,168.77</b>	<b>62,592.65</b>	<b>974.94</b>	<b>9,823.61</b>	<b>21,024.54</b>	<b>31,823.09</b>	<b>176,584.51</b>
<b>Treasurer and Tax Collector</b>							
WO#7-67A 08-09 TTC Disposal Facilities F/C Audit	0.00	0.00	212.16	106.08		318.24	318.24
TTC Trust Funds Review	293.88	1,803.30	371.28	106.08		477.36	2,574.54
TTC Payroll and Personnel Review	1,517.13	0.00	4,071.84	587.71	1,443.68	6,103.23	7,620.36
Redemption Review FY 2009-11 Statement of Work	899.09	2,698.41	1,770.68	1,229.35		3,000.03	6,597.53
WO#7-97 TTC Redemption F/C Audit	1,897.24	1,101.62		106.08	318.24	424.32	3,423.18
TTC Technical Miscellaneous	389.11	0.00				0.00	389.11
TTC Electronic Check Deposit	0.00	0.00		2,754.94	1,616.20	4,371.14	4,371.14
<b>TOTAL</b>	<b>4,996.45</b>	<b>5,603.33</b>	<b>6,425.96</b>	<b>4,890.24</b>	<b>3,378.12</b>	<b>14,694.32</b>	<b>25,294.10</b>
<b>Multiple Departments</b>							
Internal Control Certification Program Monitoring Technical Assistance Multiple Depts.	6,859.28	5,515.25	318.23			318.23	12,692.76
Audit Recommendation Follow-up as of 12/31/11	2,859.62	1,803.31				0.00	4,662.93
Internal Control Certification Program Monitoring, Follow-up, and Technical Assistance Multiple Depts.	0.00	2,107.68	134.08	3,966.52	5,355.28	9,455.88	11,563.56
Audit Recommendation Follow-up as of 12/31/12	0.00	571.25	4,349.14	2,917.12	2,068.51	9,334.77	9,906.02
<b>TOTAL</b>	<b>9,718.90</b>	<b>9,997.49</b>	<b>4,801.45</b>	<b>6,883.64</b>	<b>7,423.79</b>	<b>19,108.88</b>	<b>38,825.27</b>
<b>TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.</b>	<b>484,994.23</b>	<b>338,923.86</b>	<b>128,138.70</b>	<b>105,307.46</b>	<b>147,917.70</b>	<b>381,363.86</b>	<b>1,205,281.95</b>